



EMPLOYER BULLETIN

Employer Guide Revisions

June 2004

Overview

This package contains two copies of updated pages for the TRS *Employer Guide*. **This is not a complete guide.** Only pages that were revised are included.

Please insert one set of the revised pages in your *Employer Guide* binder and immediately discard the outdated pages. Forward the second set to your superintendent or the director of your agency so they can update their *Employer Guide*.

Major changes

The updated guide includes the following important changes:

Post-retirement employment in subject shortage area: Annuitants are allowed to return to work beyond the 120 days/600 hours post-retirement employment limitations in designated subject shortage areas. For more information regarding program participation and certification requirements, please refer to Chapter 10 of the *Employer Guide*.

Medicare contributions for members continuously employed since March 31, 1986: TRS members continuously employed with the same district since March 31, 1986, were allowed to make a one-time, irrevocable election to prospectively participate in Medicare. For all members who have elected to contribute to Medicare, the Medicare contributions will begin on salary earned on or after July 1, 2004. Please refer to Chapter 2 of the *Employer Guide*.

Other changes

In addition to the legislative and procedural changes listed above, the following revisions were made:

- Qualified plan salary limitations were updated. The limit for persons first establishing TRS membership after June 30, 1996, will increase to \$205,000 in 2004-05 (Chapter 3).
- Forms and instructions for completing some of the forms were updated (Chapter 4, 5, 6).
- Examples were updated (Chapter 3, 4, 5, 10).
- Instructions for using the Web-based Remittance System were added. The electronic funds transfer (EFT) option information was updated (Chapter 4).
- Instructions for completing the Address Request Report were added (Chapter 5).
- Instructions for reporting sick leave days contributed to a sick leave bank were clarified. (Chapter 6).
- Instruction was given for returning the Payroll Deduction Program Employer Bill. The bill should be faxed to TRS only if changes are made (Chapter 8).

Questions

If you have questions about the updated *Employer Guide*, please contact the Employer Services Department by telephone at (888) 877-0890 or by e-mail at employers@trs.state.il.us.